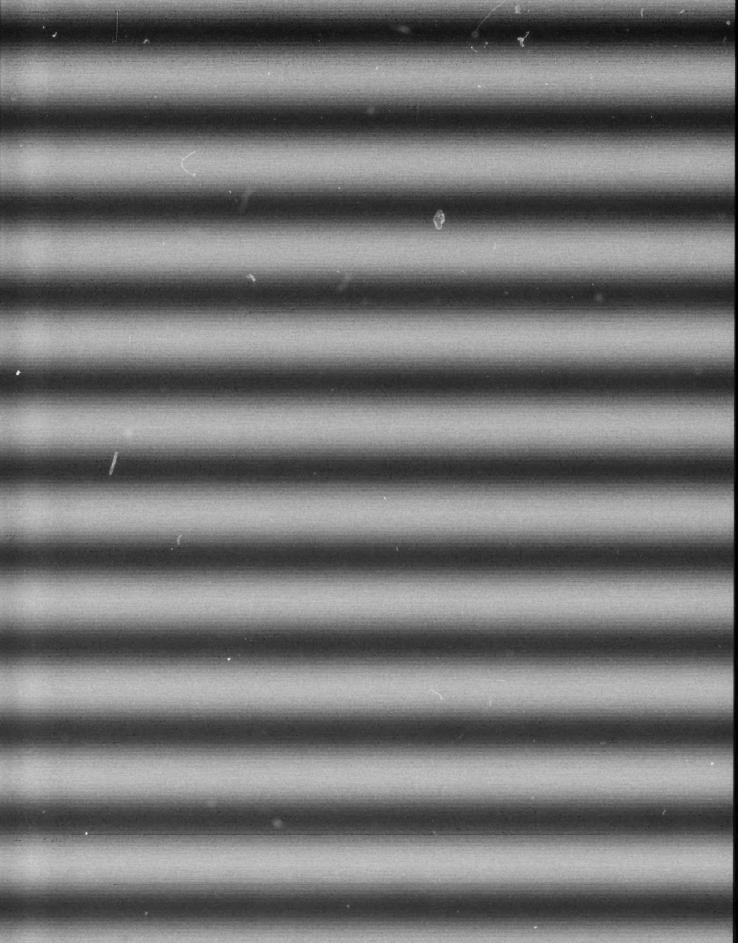
Interlake-Eastern Regional Health Authority

> Annual Report 2011-2012



## Letter of Transmittal and Accountability

We have the honour to present the annual report for the Interlake-Eastern Regional Health Authority, for the fiscal year ended March 31, 2012.

This annual report was prepared under the Board's direction, in accordance with *The Regional Heath Authorities Act* and directions provided by the Minister of Health. All material economic and fiscal implications known as of September 30, 2012 have been considered in preparing the annual report.

Respectfully Submitted on Behalf of Interlake-Eastern Regional Health Authority,

Dia L. Kelly

Diane Kelly Board Chair

## The Public Interest Disclosure - Bill 34 (Whistleblower Protection) Act

The Public Interest Disclosure (Whistleblower Protection) Act came into effect in April 2007. This law gives employees a clear process for disclosing concerns about significant and serious, matters (wrongdoing) in the Manitoba public service, and strengthens protection from reprisal. The Act builds on protections already in place under other statutes, as well as collective bargaining rights, policies, practices and processes in the Manitoba public service.

Wrongdoing under the Act may be: contravention of federal or provincial legislation; an act or omission that endangers public safety, public health or the environment; gross mismanagement; or, knowingly directing or counseling a person to commit a wrongdoing. The Act is not intended to deal with routine operational or administrative matters.

Employees of the Interlake Regional Health Authority and North Eastman Health Association have a clear process for disclosing concerns of significant and serious matters. All disclosures receive careful and thorough review to determine if action is required under the Act, and must be reported in the health authority annual report in accordance with Section 18 of the Act. During April 1st, 2011 to March 31st, 2012 no disclosures were identified or reportable.

 As per subsection 18 (2a): The number of disclosures received, and the number acted on and not acted on need to be reported.

Zero disclosures were received.

 As per subsection 18 (2b): The number of investigations commenced as a result of a disclosure must be reported.

Nil

As per subsection 18 (2c): In the case of an investigation that results in a finding of
wrongdoing, a description of the wrongdoing and any recommendations or corrective
actions taken in relation to the wrongdoing, or the reasons why no corrective action was
taken must be reported.

Nil.

The financial statements presented in this report were accepted by the interim board of the Interlake-Eastern Regional Health Authority on June 22, 2012.

The audited financial statements were presented by Doug Einarson, BDO Chartered Accountants.

MOTION: Be it resolved that the 2011/12 audited financial statements for the former Interlake RHA be approved.

MOVED BY:

Terry Goertzen

SECONDED BY:

Jean Cox

CARRIED

The audited financial statements were presented by Tyler Seman and Wayne Lusk, MNP Chartered Accountants, and Donna Demarco, VP CFO of the former North Eastman RHA.

MOTION: Be it resolved that the 2011/12 audited financial statements for the former North Eastman Health Association Inc. be approved.

MOVED BY:

Jean Cox

SECONDED BY:

Terry Goertzen

CARRIED

INTERLAKE REGIONAL HEALTH AUTHORITY INC.

Consolidated Financial Statements For the year ended March 31, 2012

## INTERLAKE REGIONAL HEALTH AUTHORITY INC.

Consolidated Financial Statements For the year ended March 31, 2012

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## Independent Auditor's Report

## To the Board of Directors of Interlake-Eastern Regional Health Authority

We have audited the accompanying consolidated financial statements of Intertake Regional Health Authority Inc., which comprise the consolidated statement of financial position as at March 31, 2012, and the consolidated statement of operations, consolidated statement of chapses in net assets and consolidated statement of chapses in net assets and consolidated statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

## Management's Responsibility for the Financial Statements

Macagement is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or sense.

## Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, in making those risk assessments, the auditor considers insternal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the consolidated financial statements in order to design audit procedures that are appropriate in the consolidated financial statements and expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonablemens of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Interlake Regional Health Authority Inc. as at March 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Boo Carachus

Chartered Accountants

Winnipeg, Mandoba June 22, 2012

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# INTERLAKE REGIONAL HEALTH AUTHORITY INC. Consolidated Statement of Financial Position

March 31		2012		2011
Assets				
Current Assets Cash and term deposits Acocums receivable Due from Manitobi Health (Note 2) Inventorial Prepaid expense Vacation ertifliaments receivable (Note 3)	,	6,592,393 2,030,964 1,827,817 814,005 429,371 3,688,400	s	380,656 2,240,076 6,859,467 865,771 334,461 3,688,400
		15,182,950		14 388 831
Retirement obligations receivable (Note 11)		4,183,222		4,183,222
Other assets		113,263		95,309
Capital assets (Note 4)		56,800,690		50,187,331
	5	76,360,125	S	68,854,693
Liabilities and Net Assets				
Current Liabilities Accounts psyable and accrued liabilities Accrued vacation entitlements (Note 3) Current portion of long-term diabt (Note 6)	5	7,324,284 5,084,836 60,417	S	7,371,081 4,854,561 57,641
		12,469,537		12,283,283
Accrued retirement obligations (Note 11)		8,104,720		7,888,727
Long-term debt (Note 6)		308,640		369,057
Deferred Contributions (Note 7) Expenses of future periods Capital assets	_	2,261,605 53,707,186 55,968,791		2,158,617 47,238,390 49,397,007
Commitments and contingencies (Note 10)	_			
Net Assets Investment in capital assets (Note 6) Externally restricted (Note 13) Internally restricted (Note 13) Unrestricted - RHA Unrestricted - Contract Facilities		2,804,430 148,211 687,920 (4,316,986) 184,882		2,522,243 180,334 699,427 (4,803,744) 338,359
	_	(491,563)		(1,083.381)
	8	76,360,125	8	68,854,693

Approved on behalf of the Board

Director

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# INTERLAKE REGIONAL HEALTH AUTHORITY INC. Consolidated Statement of Operations

For the year ended March 31		2012	_	2011
Revenue				
Province of Manitobe				
Health (Note 9)		121,741,454	5	115,201,618
Other		349,427		320.43
Client Non-Insured		6,917,272		6.542.720
Interest		35,485		33.15
Offset and other income		3.232.206		3.115.43
Ancillary income		163,396		160.75
Amortization of deferred contributions		4,028,758		3.623,18
		138,467,998		128 997 31
Expenditures				
Acute care services		38.321.663		34,824,800
Amortization of capital assets		4.028.758		3.661.94
Ancillary operations operating expenditures		111.623		141.15
Chemotherapy		364,705		327.30
Community health		6.467,796		6.377.46
Home based care		20,002,960		19.234.459
Diagnostic services		8.929.876		8.836.80
Dialysis		2,063,996		1.662.63
Emergency response and transport		8.245,808		8,266,17
Long-term care services		27,883,626		27,119,11
Mental health services		5.673,490		5,418.66
Medical remuneration		9.429.278		9.367,71
Nurse recruitment and retention		114,310		92.90
Regional undistributed expenditures		5,970,090		5,148,764
Salety and renovations	-	244,511		466,825
	-	135,833,680		130,966,74
Excess (deficiency) of revenue				
over expenditures for the year	- 3	634,318	\$	(1,969,428
Allocated as follows: Regional services			-	
	3	789,209	3	(1.917,989
Contracted services	make	(154,891)	-	(51,439
		634,318	5	(1,969,420

# INTERLAKE REGIONAL HEALTH AUTHORITY INC. Consolidated Statement of Changes in Net Assets

For the year ended March 31					1				2012	-	3011
	-0	Development in Capital Assets (Note II)	Esternally Restricted (New 13)	1	5	14	205	Contract	1		Trans
Balance, beginning of year	100	1 2322343 8	8 725,000	160,334 \$ (4,603,744) \$		(803,744)	8	1 010	2 (190,090,1) 8 680,900	10	962,797
Resilication of interest served on donation and externally restricted funds		,	8,483	10,377		(16.879)					
Change in externally restricted net assets		,	(20,666)	(22,500)					(40,588)		(087.750)
Excess (deficiency) of revenue over expenditures for the year			*			788,209	35	(154,891)	616,918		(1,909,478)
Net changes in investment in capital assets	-	262,167	*			(283,581)		100			
Balance, and of year	100	2,804,430	687.920 \$	\$ 2,304,430 \$ 687,920 \$ 148,211 \$ (4,316,986) \$ 164,862 \$ July 5, 17 (13.31)	8 (4	316,986) 5	38	1 580	(581 583)	8	CORC 3001

# INTERLAKE REGIONAL HEALTH AUTHORITY INC. Consolidated Statement of Cash Flows

For the year ended March 31	2012	201
Cash Flows from Operating Activities		
Excess (deficiency) of revenue over expenditures for the year \$ Adjustments for	634,318 \$	(1,389,428
Amortization of capital assets Amortization of deterred contributions related	4.028,758	3.661.944
to capital assets Deferred contributions - expenses of future periods	(4,028,759)	(3,623,188
Recepts	2.520.054	2 558 856
Expenditures	(2,417,066)	(2,529,197
	737,306	(1,901,013
Changes in non-cash working capital		
Accounts receivable	209,112	(746.675
Due from Manitoba Health	5,031,060	(2.646.820
Inventories	51,766	41.547
Prepaid expense	125,090	(124,461
Accounts payable and accrued liabilities	(48,797)	511,264
Accrued vecition entitlements	230,275	237,093
	5,601,096	(2.728.052
Accrued retirement obligations	215,093	1,079,909
	6,554,396	(3.549.156
Cash Flows from investing Activities		
Purchase of capital assets	(10,722,116)	(9.532.379
Other assets	(17,954)	13 196
	(10,740,070)	(9,519,183
Cash Flows from Financing Activities		
Repayment of long-term debt	(87.641)	(55,100
Repayment of funds to Foundations	(22,500)	(38,750
Receipt of deferred contributions related to capital assets	10,497,553	0.437,310
Payout of externally restricted not assets	(26,000)	(28,000
	10,397,412	9,315,460
Net increase (decrease) in cash and term deposits	6,211,737	(3.752.879
Cash and term deposits, beginning of year	380,668	4,133,535
Cash and term deposits, and of year \$	6,592,393 \$	380.656

Interest paid during the year

\$ 16,941 S 20,956

For the year ended March 31, 2012

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.

## Revenue Recognition

The Authority follows the defensi method of accounting for contributions which include donations and government grants.

Under the Health Services insurance Act and regulations thereto, the Authority is furnated primarily by the Province of Manitobia accordance with budget arrangements established by Manitobia. Health (MH). Operating grants are recorded as revenue in the period to which they relate Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relatest to a future period, it is deferred and recognized in the trubsequent period. These financial statements reflect agreed funding arrangements with MH with respect to the year ended March 31, 2019.

With respect to actual operating results, certain adjustments to funding will be made by MH after completion of their review of the Authority's accounts.

In-Globe Funding is funding approved by MH for the five service categories of Acute Cere, Long-term Cere, Community and Mental Health, Home Cere and Emergency Response and Transport.

Any operating surplus greater than 2% of budget related to global funding arrangements is recorded on the statement of financial position as a payable to Mel until such time as Mel reviews the linancial statements. At that time, Mel determines what portion of the approved surplus may be retained by the Authority, or repaid to Mel.

Under MH policy, the Regional Health Authority is responsible for in-Globe deficits, unless otherwise approved by MH.

Out-of-Globe Funding is funding approved by MH for specific programs.

Any operating surpluses related to Out-of-Globe funding arrangements are recorded on the statement of financial position as a psyable to MH until such time as MH reviews the financial statements. All that time, MH determines what portion of the approach surplus may be retained by the Authority, or repeal to MH very constructions.

For the year ended March 31, 2012

## Revenue Recognition

(continued)

Conversely, any operating deficits related to Cut-of-Globe funding arrangements are recorded on the statement of financial position as a receivable from MH until such time as MH reviews the financial statements. At that time, MH determines their final funding approvals which indicate the portion of the deficit that will be paid to the Authority. Any unapproved costs not paid by MH are absorbed by the Authority.

Any adjustments will be reflected in the year the final statement of recommended costs is received from MH.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are recognized. Unrestricted investment income is recognized as revenue in the year in which it is earned.

## Inventories

Inventories are valued at the lower of cost and net realizable value, cost being determined by the first-in, first-out method.

## **Employee Future Benefits**

Pension and other imployee future benefit costs are determined using the projected benefit method prorated on years of service and based on best estimate assumptions.

## Compensated Absences

Compensation expense is accrued to all employees as entitlement to these payments is earned in accordance with the Authority's benefit plans for vacation and retirement allowances.

## Line of Estimates

In preparing the Authority's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenditures during the period. Actual results could differ from these estimates.

## For the year ended March 31, 2012

## Contributed Services

A substantial number of volunteers contribute a significant amount of their time each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

## Capital Assets

Purchased capital assets are recorded at loost. Contributed capital assets are recorded at fair value at the dete of contribution. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated useful file of an asset are capitalized. When a capital asset no longer contributes to the Authors's ability to provide services, its carrying amount is written down to its recordual value.

Capital assets are amortized on a straight-line basis using the following annual rates:

Land improvements	5%
Buildings	3 33% and 5%
Ambulances	20%
Equipment and computers	10% - 20%
Software and license fees	20%

## Financial Instruments

The Authority utilizes various financial instruments

All transactions related to financial instruments are recorded on a settlement date basis.

The Authority classifies its financial instruments as follows based on the purpose for which the asset was acquired and follows the disclosed accounting policy for each category.

Assets/Lability	Calegory	Measurgment
Cash and term		
deposits	Held for trading	Fair value
Accounts receivable	Loans and receivables	Amortized cost
Due from MH	Loans and receivables	Amortized cost
Vacation		
entiflements		
receivable	Loans and receivables	Amortized cost
Retirement		The second second
obligations		
receivable	Loans and receivables	Amortized cost
Accounts payable	Com a less reconstantes	HALLMAN COME
and accrued		
Hab littes	Other financial liabilities	Amortized cost
Long-term debt	Other financial liabilities	Amortized cost

 Held for trading items are carried at fair value, with changes in their fair value recognized in the statement of operations.

For the year ended March 31, 2012

## Financial Instruments

(continued)

- Other financial liabilities are carried at amortized cost. using the effective interest method.
- Loans and receivables are carried at amortus must, using the effective interest rate method, less any provision for impairment.

Transaction costs are expensed as incurred

## Allocated Expenditures

A number of general support expenses are not allocated to the five a number of general support expenses are not allocated to the tive-main health sections of Acute Care, Long-ierm Care, Home Care, Community and Mental Health and Emergency Services. The following costs are included in Regional Undistributed expenditures: payroll, information technology, finance, human resources, executive administration, board, public relations, accreditation, spiritual care, scheduling, purchasing, risk management, community health assessment, infection control and H1N1 expenses. These costs are included in Regional Undistributed expenditures. Undistributed expenditures.

## **New Accounting** Pronouncements

Effective April 1, 2012, the Health Authority adopted Public Sector Accounting standards for government not-for-profit organizations, which came into effect for year ends beginning on or after January 1,2012

For the year ended March 31, 2012

## 1. Entity Definition and Basis of Financial Statements

Interlake Regional Health Authority Inc. was incorporated under the laws of the Province of Manifolds. The Authority commenced providing health care services on April 1, 1997 in the Interlake Region of Manifolds. The Authority is a registered charity under Title Income Tax Act and accordingly is exempt from income taxes, provided certain requirements of The Income Tax Act and accordingly is exempt from income taxes, provided certain requirements of The Income Tax Act are mot.

Under the Regional Health Authorities and Consequential Amendments Act, the Authority entered into negotiations with all health care facilities in the region to either transfer those facilities' operations, properly, liabilities and obligations to the Authority or to operate as a contract facility funded by the Authority. These negotiations naive busin completed.

Two facilities within the region operate under contract arrangements for funding with the Authority. They are Betel Home - Gimil and Betel Home - Seakink. The operations of these facilities have been consolidated in these financial statements as the Authority exercises significant influence over them by virtue of acting as funding agent. Any non-RHA funded activities of these facilities (i.e. apartments, seniors' housing) have been excluded from these financial statements.

## 2. Due from (to) Manitoba Health

. Due from (to) Manifoba Health	_	2012		2011
Petroactive salary and benefit increases Inter-facility ambulance transfers Other operations Safety and security Out of Globe - 2008/09 Out of Globe - 2008/10 Out of Globe - 2010/11 Out of Globe - 2010/11 Out of Globe - 2011/12	•	1,123,607 392,473 325,373 29,326 (17,662) (225,300)	S	1,740,931 805,395 3,497,430 348,453 48,046 174,548 44,664
	8	1.627,817	s	6.659.467

For the year ended March 31, 2012

## 3. Accrued Vacation Entitlements

The Authority records a provision for accrued vesation entitlements. Prior to March 31, 2004 changes in the liability related to visaction vere recoverable from MH. At Intel date, MH south and that subsequent to March 31, 2004 all funding related to past and future vacation entitlement costs would be included in in eighbe fluiding and that the maximum liability to be recognized by MH to facilities would be capped at March 31, 2004 livels. Accordingly, each year as visaction entitlements are paid and earned by the Authority's employees, the trained vacation entitlement receivable is collected and re-established up to the maximum amount.

An analysis of the changes in the vacation entitlements receivable from MH is as follows:

	-	2012		2011
Balance, beginning of year Net changes in vacation entitlements receivable	8	3,888,400	8	3,688,400
Balance, end of year	3	3,688,400	5	3,688,400
An analysis of the changes accrued in the vacation entitlemen	its is a	s follows		
Balance, beginning of year Net increase (decrease) in accrued vacation entitlements	8	4,854,561 230,275	S	4,617,468 237,093
Balance, end of yeer		5,084,836	s	4,864,561

## 4. Capital Assets

C

	-	Cost	Accumulated Amortization		Cost		cumulated nortization
Land	8	180,667	\$ .	8	180,567	s	
Land improvements		370,102	370,102		370,102		370,102
Buildings		74,877,439	35,710,824		69.566.223	3	3.478.580
Ambulances		91,811	91,811		91.811		91.811
Equipment		21.834.336	15,852,104		20 223 683	1	4.739.712
Equipment - computers		2,195,519	1.553,734		1.722.717		1.362.036
Software Licenses		2,978,582	1,455,849		2.608.940		959.743
Construction in progress		9,386,658			6.425.172		20011.00

2012

	\$111,915,114	\$ 55,034,424	\$101,189,315	\$ 51,001,984
ost less accumulated				

2011

## For the year ended March 31, 2012

## 5. Bank indebtedrass

The Authority has an approved operating line of credit with the Canadian Impensi Bank of Commerce to a maximum amount of \$500,000. The line of credit beers interest at Canadian Imperial Bank of Commerce pormer rate (3% at March 31, 2012) less 0,75% and is supported by an authorization letter from MH. As at March 31, 2012 the line of credit was unulifized.

## 6. Long-term Debt

CMHC mortgage payable, bearing interest at 4.63% per annum, due September 1, 2017 and requiring monthly principal and interest payments of \$6,338, secured by a first charge on land and building (Stonewood Place)

Current portion of long-term debt

8	369,067	\$ 426.696
	60,417	 57,641
-	208.640	369.067

2012

2011

The fair value of the mortgage payable is estimated to be approximately equal to carrying value as the interest rate is comparable to current market rates.

Principal payments due in the next five years and thereafter are as follows:

2013	S	60,417
2014		63,196
2015		66,158
2016		69.259
2017		72 505
Thereafter		37,522
	\$	369,057

For the year ended March 31, 2012

## 7. Deferred Contributions

## a) Expenses of future periods

Deferred contributions related to expenses of future periods represent the unspent amount of donations, grants received and grants for major repairs.

	2012 2011
Balance, beginning of year	\$ 2,158,617 \$ 2,128,958
Additional amounts received during year	2,476,867 2.509,670
Funding for reserve for major repairs	49,187 49,186
Less expenditures	(2,417,066) (2,529,197)
Balance, end of year	\$ 2,261,606 \$ 2,158,617

## b) Capital assets

Deferred capital contributions related to capital assets represent the unamortized amount of donations, grants received and funding of approved borrowings for the purchase of capital assets. The amortization of orderind capital contributions is recorded as revenue in the statement of operations at rates which match the emonization of the related capital asset purchased with the donations, grants or approved borrowings.

	2012 2011
Balance, beginning of year	\$ 47,238,390 \$ 41,424,268
Additional contributions received, net	10,497,555 9.437,310
Lets amounts amortized to revenue	(4,028,759) (3.623,188)
Balance, end of year	\$ 53,707,186 \$ 47,238,390

For the year ended March 31, 2012

B.

ivestment in Capital Assets	_	2012		2011
a) Investment in capital assets is calculated as follo	WS;			
Capital assets Amounts financed by	8	56,880,690	5	50.187,331
Deferred contributions		53,707,186		47,238,390
Long-term debt		359,074		426,696
	5	2,804,430	S	2,522,243
b) Change in net assets invested in capital assets it	calculated	as follows:		
	-	2012		2011
Daticiency of revenue over expenditures.				
Amortization of deferred contributions				
	5	4,028,759 (4,028,759)	8	3,623,188 (3,661,944
Amortization of deferred contributions related to capital assets	\$ - 8	(4,028,759)	_	(3,661,944
Amortization of deferred contributions related to capital assets Amortization of capital assets Amortization of capital assets Net changes in investment in capital assets	\$  8	(4,028,759)	_	(3,661,944
Amontzation of deferred contributions related to capital assets Amontzation of capital assets	\$ <u>\$</u>	(4,028,759)	\$	(38,756
Amortization of deferred contributions related to capital assets Amortization of capital essets  Net changes in investment in capital assets. Purchase of capital assets Amounts funding MH funding		(4,028,759)	3	(38,756
Amortization of deferred contributions related to capital assets Amortization of capital assets Amortization of capital assets Net changes in investment in capital assets Purchase of capital assets Amounts funded by MH funding Donations		(4,028,759) 10,722,116 (10,188,161) (309,469)	3	(38,756 (38,756 9,532,376 (9,372,825 (64,485
Amortization of deferred contributions related to capital assets Amortization of capital assets  Net changes in investment in capital assets. Purchase of capital assets Amounts funding MH funding		(4,028,759) - 10,722,116 (10,198,101)	3	(3661,944 (38,756 9,532,379 (9,372,825

2012

2011

For the year ended March 31, 2012

|--|

veriue	from MH		
	ue as per MH's final funding document	\$108,976,412	\$105,023,768
	riferest allocation	(199,060)	(223.631)
	for loans held by the Province of Manitoba	(338,039)	(821,836)
	ve for major repairs funding	(26,966)	
	to the major regions reviewing	-	
		108,412,348	103,961,336
Add:	Retroactive salery and benefit increases	1,363,786	1,964,574
	Leap Year Funding	311,958	
	PCH staffing initiative funding	963,664	840,175
	inter-facility ambulance transfers	2,394,934	2,600,667
	Nurse recruitment and retention	114,310	92,605
	Influenza and immunizations	137,716	99,177
	Early start and healthy child programs	1,274,463	1,128,316
	Early years research program		98,300
	Chronic disease prevention		91,651
	Selkirk emergency department positions		471,200
	Omnipharm support and maintenance		59,640
	Aboriginal health transition fund	3,227	38.230
	Colonoscopies funding	225,660	87,500
	Mental health positions funding		62 894
	Reclaming Hope	18,100	17,960
	Community health assessment	,	24.000
	Risk factor complication assessments		27,900
	Eriksdale Wellness Centre Cancer Support		200,060
	Nurse Practitioner		30.336
	Other One - Time Funding	6.257,236	2,782,000
	08/09, 09/10 & 10/11 Med Remun YE settlement	(96,506)	
	Reciprocal recovery	E16.863	
	2011 Flood funding	/1.192	
	Medical Officer of Health	5.000	
	Supportive Housing - 10 new units Arborg	36,400	
	Out-of-globe items and adjustments	(186,610)	54,453
	Drug Cap Fees increase	9.663	
	Quick Care Clinic	49.860	
	Procura Backfill	117,674	
	Flood recovery response team	26.676	
	Safety and renovations	244,511	479.654
	Funding deferred to next fiscal year	(124,191)	
		\$121,741,454	**** *** ***
		3121,741,434	3112,201,010

For the year ended Merch 31, 2012

## 10. Commitments and Contingencies

- a) The nature of the health care industry's activities is such that there is usually trigation pending or in prospect at any time. With respect to claims at March 31, 2012, management believes the Authority has valid defences and appropriate insurance coverages in pace. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the Authority's financial position.
- b) On July 1. 1987, a group of health care organizations, ("subscribers"), formed Healthcare Insurance Reciprocal of Canada ("HROC"), HROC is registered as a Reciprocal pursuant to provincial insurance Acts, which permit persons reciprocal contracts of the indemnity insurance. HROC facilitates the provision of liability insurance coverage to health care organizations in the provinces of Ontano, Manitobs, Saskatichewan and Newfoundland. Subscribers pay annual premiums, which are actuarially determined, and are subject to assessment for losses in excess of such premiums, if any, experienced by the group of pulbscribers for the years in which they were a subscriber. No such assessments have been made to March 31. 2012.

The Authority's coverage also includes contract facilities as named insured parties.

c) Lease Commitments

Lease commitments exist at a variety of facilities with teases expring at various dates up to August 31, 2017. For April 1, 2012 to March 31, 2013 the amount of the commitment is \$208.973. The aggregate commitment to March 31, 2018 is \$451,004.

For the year ended March 31, 2012

## 11. Employee Future Benefits

a) Accrued retirement obliquitions

Accruant retirement obligations are based on an actuarial relustion as at September 31, 2011. Based upon collective agreements and/or non-union policy, employees are entired to a preretirement leave benefit of they are retiring in accordance with the provisions of the applicable group pension plan. The Authority's contractual commitment is to pay based upon one of the following (dependent on the agreement/policy applicable to the employee):

Four days of salary for each year of service upon retirement if the employee complies with one of the following conditions:

- has ten years service and has reached the age of 55 or;

 qualifies for the "eighty" rule which is calculated by adding the number of years service to the age of the employee or;

- retires at or after age 65 or:

- terminates employment at any time due to permanent disability.
- 2) One week of pay for each year of accumulated service or ponton thereof to a maximum of fifteen weeks pay upon retirement if the employee complies with the following conditions:

- has ten or more years of service - has reached the age of 55

The significant actuarial assumptions adopted in measuring the Authority's accrued retirement, entitlements include mortality and withdrawals rates, a discount rate of 4.15% (4.7% in 2011) and a rate of salary increase of 3.5% (3.5% in 2011) plus an age related meritipromotion scale with a provision for potential disability.

The amount recorded as a receivable from the Province for pre-retinement costs was initially determined based on the value of the corresponding actuarial liability for known pre-retinement costs as at March 31, 2004. Subsequent to March 31, 2004, the Province has included in its ongoing annual in-globe funding to the Authority, an amount equivalent to the change in the pre-reterment liability, which includes annual interest accretion related to the receivable. The receivable will be paid by the Province when required.

An analysis of the changes in the employee benefits payable is as follows:

In the prior year, \$664,505 of the net increase in pre-retirement entitlements relates to the nitial recognition of the MSSP group of employees.

For the year ended March 31, 2012

## 11. Employee Future Benefits (continued)

b) Pension plan

Substantially at of the employees of the Authority are members of the Healthcare Employees Pensian Plan is successor of the Manistoba Health Chiparvization Inc. Plans (the "ther") which is a multi-employer defined benefit pension plan available to all eligible employees of the participating members of the Plan. Plan members will receive benefits based on the length of service and on the average of annualized earnings during the best they seems of the last eleven years prior to retrement, termination or death, that provides the highest earnings.

Pension assets consist of investment grade securities. Market and credit risk on these securities are managed by the Plan by placing Plan assets in trust and through the Plan investment policy.

Pension expense is based on Plan management's best estimates, in consultation with its actualized, of the amount, together with 78th of salary uniter \$60,100 and 8.4th of salary over \$50,100 contributed by employees, required to provide a high tened of assurance that benefits will be fully represented by fund assets at retirement, as provided by the Plan. The funding objective is for employer contributions to the Plan to remain a constant percentage of employees' contributions.

Vanances between actuares funding estimates and actual experience may be material and any difference are generally to be funded by the participating members. The most recent actuary valuation of the Plan as all December 31, 2010 indicates the Plan as it deficit. The board of the Plan continues to monitor the Plans transcription and investment returns over the long-term contributions to the Plan made funding the year by the Authority on behalf of its employees amounted to 68,375,000 (2011 - 83,776,878) and are included in the statement of agentance.

The remainder of employees are members of the Province of Mantoba's defined benefit Civil Service Superamusting Plan. Liability for variances between actuaria funding estimates and actual apparence less with the Province.

## 12. Related Parties

The contract facilities, Betei Home - Selturit, and Betel Home - Gunti, are operated by the Betel Home Foundation. Any fundraising of the Betel Home Foundation is solely for the benefit of the contract facilities.

For the year ended March 31, 2012

#### 13. Net Assety - Internal Reproctions and External Restrictions.

The Authority considers its capital to comprise its internally and externally restricted not asserts, unrestricted not asserts and investment in capital issues believes. There have been no changes to what the Authority considers to be scapital since the previous period.

The Authority's objective for managing capital is to safeguard its ability to provide health senses to Interface residents. Date is utilized for projects where specific approvals from MM have been statumed in software of biomorangs.

As a not for profit critity, the Authority's operations are relient on revenues generated annually. The Authority has abounulated a deficit over its history, which is included in the unrestricted net assets in the statement of financial constrain.

The Authority is currently endeavouring to eliminate this accumulated deficit and return to a position which would enable it to more adequately fund its working capital requirements.

## Internal Restrictions

The Board of Directors has internally restricted \$10,377 (2011 - \$10,290) of interest earned on donation funds. The cumulative balance of internally restricted net assets is \$148,211 (2011 - \$160,334). These are Board restricted community based health promotion projects and recruitment innstitives. The Authority is in compliance with these restrictions.

## External Restrictions

Net assets subject to externally imposed restrictions represent the former balances of net assets at facilities integrated into the Authority, including accomulated interest. Such net assets are restricted to community contributions and/or for the benefit of the community from which the net assets originated. The Authority is in compliance with these restrictions.

For the year anded March 21, 2012

## 14. Financial Rink Management

The Authority is exposed to different types of risk in the normal course of operations, including credit risk and market risk. The Authority objective is risk management is to opinitize the risk return trade-off, within set innits, by applying integrated risk management and control strategies, policies and procedures throughout the Authority's activities.

## Credit risk

Credit risk is the risk that one party to a financial incrument talk to discharge an obligation and causes financial loss to another painty. Financial instruments which potentially subject the Authority to credit risk countsit principally of accounts reconsistin.

The Authority's mosmum exposure is credit risk rethout taking account of any colleges or other credit enhancements is as follows:

	-	2012		2011
Accounts receivable Due from Mentable Health Vacation entitionemis receivable Retirement obligations receivable	•	2,630,964 1,627,817 3,666,400 4,163,222	8	2.240,076 6.650,467 3.666,000 4.183,222
		11,539,463	8	16.771,165

Account recolutable. The Authority is not exposed to significant credit risk as the receivable is igneed emong a large client base and geographic region and separation in this hypically oblected when it is due. The Authority satisfactures an elevance for doubtful accounts that represents as estimate of potential credit tasses. The attreance for doubtful accounts is based on management estimates and assumptions regarding current markets conditions, outside another past due accounts are alleved for or enterior off.

Due from MH, vacation entitiements receivable and retirement obligations receivable. The Authority is not exposed to significant proofs risk as these receivables are from the Province of Memiripae.

## Market Risk

Market risk is the risk the fair value of future each flows of a financial instrument will fluctuate boundaries of changes in market prices. Market risk comprises three types of risk interest rate risk, foreign exchange risk and other price risk.

interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The Authority is not exposed to significant interest rate risk. Its death and short-term deposits and held in short-term or variable rate products and its exposure arrang from its flued rate long-term door is not significant.

For the year ended March 31, 2012

## 14. Financial Risk Management (continued)

The Authority is not exposed to significant foreign currency risk as it does not have any financial instruments denominated in foreign currency and the number of transactions in foreign currency are minimal and the Authority is not exposed to other price risk.

#### Fac Valu

The carrying values of cash and ferm deposits, accounts receivable, amounts due from MH, vacation entitlements receivable and referement obligations receivable, accounts payable and accrued sabilities approximate their fair value due to the relatively short periods to maturity of these items or because they are receivable or payable on demand.

## 15. Subsequent Event

Effective May 30, 2012, a Regulation was registered in respect to the Regional Health Authorities Act, affecting the amalgamation of Interfaire Regional Health Authority Inc. with the North Eastman Health Authority. The amalgamation of the Regional Health Authority. The amalgamation of the Regional Health Authorities was part of the provincial budget announcement made on April 17, 2012, to reduce the number of Regional Health Authorities. In Mantoba.

For the year ended March 31, 2012

## 16. Allocated Expenditures

The Authority provides health care services to the residents of the Internalie region of Menitoba across five main health sectors: Acute Care, Long-term Care, Home Care, Community and Mental Health Services and Emergency Services. In the delivery of these services, a number of costs are incurred which are either directly attributable to the relevant sector, or of a general export nature. General support expenses include the following department and staffing costs are allocated to sectors based on estimated time spent: maintenance, facility admiristrative support, district management, clinical management, education, and support services management.

General	A	Recated from	Allocated to Health Sector				0	
Support Function		General Support		Acute		Long-term Care		Community
Maintenance Facility administrative	\$	3,496,292	8	2 330.128	8	1,166,166	S	
support District		1,439,104		924,242		514,862		
management Clinical		512,858		222,784		136,882		153.212
management		436,871		318,807		118.064		-
Education Support services		383,231		175,988		135,101		72,142
inanagement		397,130	-	284 690	-	112,440		-
Total	\$	6,665,486	S	4.256.617	s	2,183.515	5	225 354



\$60, 204 956 7850 Fac. 754 925 7275 Workson, BSS 288 1331

DO Canada LLP-L. I. US - 700 Graham Avenuer Oronaeg NS Y.X; 4L5 Canada

## Auditor's Comments on Supplementary Financial Information

To the Board of Directors of Interlake-Eastern Regional Health Authority:

We have audited the consolidated financial statements of Intertake Regional Health Authority Inc., which comprise the consolidated statement of Inancial position as at March 31, 2012 and consolidated statement of consolidated statement of clash flows for the year then ended, and a summary of significant accounting policies and other erginantory information, and have issued a report thereon dated June 21, 2012 which contained a to incritified opinion on those financial statements. The audit was performed to form an opinion or the financial statements as a whole. The following supplementary schedules are presented for the purposes of additional analysis and are not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing such supplementary information directly to the underlying accounting and other records used to prepare the financial statements the financial statements themselves.

800 Carade us

Chartered Accountants

Winnipeg, Manitoba June 22, 2012

# INTERLAKE REGIONAL HEALTH AUTHORITY INC. Schedule of Expenditures by Type

For the year ended March 31	20	12	2011
Salaries and Secretity			
Salares - other	8 30,791,4	-	29,460,560
Salaries - registered nurses	17.923.6		17.925.76
Salaries - health care sides	17,445.5		16,130,161
Banetits	14.007.3		13,497,491
Salaries - licensed practical nurses	6.601.6		6,527,860
Purchased services	2.953.1		2,795,350
Health and education tax	1.574,5		1,511.870
Total salaries and benefits	91,477,0	39	87,849,062
Supplies			
Other supplies	4,758,1	15	4,290,924
Medical and surgical supplies	3.001.3		2.837.609
Drugs and medical gases	2.094.7		2.239 685
Unices	1,382,7	78	1,375,127
Total supplies	11,316,8	99	10,743,347
Other Expenditures			
Purchased services	11,280,6	19	10.643.515
Medical remuneration	9.076.0		9,022,015
Other expenses	5,641,6	76	5.832.206
Amortization	4.029.7		3.661.944
Staff travel	2.264,0	78	2.221.837
Contracted health facilities	359,1	04	382 023
Safety and security	244.5	2.2	466.825
Clent travel	126,7	53	123.222
interest	16,7	53	20,742
Total other expenditures	33,039,1	42	32,374,332
Total expenditures	8 135,833,0	80 S	130.966.741

North Eastman Health Association Inc. Financial Statements March 31 2012

MNP

## Management's Responsibility

To the Board of Directors of North Eastman Health Association Inc.

Management is responsible for the preparation and presentation of the accumpanying. Sharoois statements, including responsibility for seprificant accounting principles and estimates in socretaincy with Caraktion previously societies decounting principles in responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions on which objective lyagingent is required.

In discharging its responsibilities for the integrity and families of the. This includes statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable essurance that transactions are authorited, assets are sategorized and financial records are propriet managed to provide relabelle information for the preparation of financial statements.

The Boast of Directors and Finance Committee are composed primarily of Directors and see nether management nor employees of the propriation. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfills these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Committee is also responsible for recommending the appointment of the Organizations is external auditors.

MNP LLP, an independent firm of Chartered Accountains, is appointed by the members to audit the - financial statements and report directly to them, their report follows. The antennal auditors have full and five access to, and meet periodically and separately with, both the Committee and management to discuss their audit fliology.

June 22, 2012

D North Vice & Support Services

MNP

## Independent Auditors' Report

To the Board of Directors of North Eastman Health Association Inc.

We have audited the accompanying financial statements of North Eastman Health Association Inc., which comprise the statement of financial position as at March 31, 2012, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of lagrificant ecounting policious and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines in an excessary to enable this preparation of financial statements that are free from material instatement, whether only to final or present only to final or present the preparation of the preparat

Auditors' Responsibility

Our responsibility a to express an opinion on these financial statements based on our audit. We conducted our audit in accordance wit Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and senform the audit to obtain responsible assurance about whether the financial statements are free form material misstatement.

An audit involves performing procedures to obtain subit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgment, evoluting the assessment of the nisks of material insistatement of the financial statements, whether due to flaud or error. In material proce and assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to beings audit procedures that are appropriate in the circumstances of the ordity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion

Deinion

in our opinion, the financial statements present fairly, in all material respects, the financial position of North Eastman Health Association inc. as at March 31, 2012 and the results of its operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian permitty) accepting concepting principles.

Winnipeg, Mandoba

June 22, 2012

MNP LLP

# North Eastman Health Association Inc. Statement of Financial Position

×	1.6	sh 31	20	-
MS 3	engr)	70-21	64	6

	2012	2011
Assets		
Current		
Cash	6,975,715	4,445,355
Accounts receivable (Note 3)	1.045.920	710.310
Due from Mankoba Health (Note 4)	629.154	927.412
inventory (Auto S)	680.133	665.423
Prepaid expenses	71.543	134.429
Employee transitis recoverable: (Note 6)	1.796.024	1.796,024
Employee to constitutional (Note of		
	11,198,489	8,678,952
Retirement obligations recoverable (Note 5)	1,729,643	1,729,543
Capital assets (Note 7)	35,177,989	31,113,061
Restricted cash (Note 3)	311,330	
	48,417,451	41 521,656
Liabilities		
Current		
	3,385,405	2 392 041
Accounts payable and accounts		
Employee cenalits payable (Mule 6)	3,293,602	3.179,533
Current portion of long-term debt. (Note 9)	97,252	93,015
	6,776,259	5,054,589
Accrued resirement obligations (Note 8) (Note 15)	3,559,356	3,384,985
Long-term debt (Note #	805,471	902,723
Deferred contributions (Note 10)	2,414,457	1,749,710
Deferred contributions related to capital assets (Note 11)	23,423,244	28.780,537
	46,978,787	40 482 544
Contingencies (Note 14)		
Net Assets		
Invested in capital assets. (Note 12)	1.105.159	1 107.744
Externally matricled	234.160	237,748
Unrestricted	99,345	(306,380
	1,428,664	1,039,112
	48,417,451	41,521,686

Approved on behalf of the Board of Directors

Director

MNP

## North Eastman Health Association inc.

Statement of Operations For the year ended March 31, 2012

	2012	2011
Revenue		
Manitoba Health Income (Note 13)	55,609,079	53,548,502
Non-injured income	3.477,200	3,287,761
Offset and other income	4,315,839	3.549.700
Amortization of deferred contributions	1,792,497	1,691,380
Ancillary income	240,835	250.462
	65,435,450	62,328,305
Expenses	14 597 699	14 040 900
Acute care services	1.798.674	1,707,347
Amortization of capital assets	63.219	60.591
Ancillary operations amortization	178.203	182.106
Ancillary operating expenditures. Community based home care services	5.077.571	5 529 057
Diagnostic services	3.489.646	3 138 273
Dialysis	580.244	474 676
Emergency medical services	4,440,933	4.061.420
Health promotion/prevention and primary care	9.664.491	8.728.188
Interest on long-ferm debt	38.050	38.056
Long-term care services	17.219.031	16.865.907
Medical remuneration	3.277.557	3.112.071
Northern patient transportation program	207,114	269 993
Regional undistributed expenditures	3,403,466	3.190.344
	65,035,898	62 398 934
Excess (deficiency) of revenues over expenses	399.552	(70 629)

North Eastman Health Association Inc.
Statement of Changes in Net Assets
For the year model March 21, 2012

			2012	2011
	invested in Calernally capital assets restricted (Nots 12) (Nots 20)	Unrestricted	Total	Total
	1,107,744 237,748	(306,380)	1,039,112	1,109,741
	66,814 (3,588)	(63,226)		
acess (deliciency) of revenue over expenditures for the year	(66, 69)	468,951	399,552	(70,629)
	1,105,159 234,160	99,345	1,438,664	1.039,112

The accompanying notes are on integral part of these financial statements



Statement of Cash Flows
For the year ended March 31, 2012

	2012	2011
Cash provided by (used for) the following activities		
Operating activities		
Excess (deficiency) of revenues over expenses	399,552	[70.629
Amortization of capital assets	1,861,896	1.767.938
Amortization of deferred contributions related to future expenses	(1.368,263)	(1.011.042
Amortization of deferred contributions related to capital assets	(1,792,497)	(1.691.880)
Net change in employee benefits	288,440	461,476
	(610,872)	(544,137
Changes in working capital accounts		
Accounts receivable	(335,610)	(37.710
Due from Manitoba Health	298,258	(344,274
Inventory	(14,711)	53.138
Prepaid expenses	62,886	(7.860
Accounts payable and accrusin	993,364	523,595
	393,315	(357.248
Financing activities		
Repayment of long-term debt	(93,015)	(105.542)
Receipt of deferred contributions related to capital assets	6,171,626	2.319.275
Receipt of deferred contributions	2,296,588	1.123.843
necept of determine our systems		
	8,375,199	3.337.576
investing activity		
Purchase of capital assets	(5.926,824)	2,749,037
Increase in cash	2,841,690	231.291
Cash, beginning of year	4.445.355	4.214.064
Cash, end of year	7 287,045	4 445 355
Cash resources are composed of:	6 076 745	* *** ***
Cash	6,975,715	4.445.355
Restricted cash	311,330	
	7,287,045	4,445,355
Supplementary cash flow information		
Interest received	99,870	84.397
Interest paid	65.635	68.288

Notes to the Financial Statements

For the year ended March 31, 2012

#### 1. Incorporation and commencement of operations

North Eastman Health Association inc. ("the Association" was incorporated under the Health Authorities Act on April 1. 1997. The Association is principally involved in providing health care services for the north-eastern regions of Marioba. The Association is a registered charity under the Income Tax Act and accordingly is exempt from income taxes, provided centain requirements of the Income Tax Act are mat.

These financial statements include the following sites and services:

Beausejour Existed Ambulance
Beausejour Health Centre
Berens River Renai Health Centre
Berens River Renai Health Centre
Based Ambulance
East-Gate Lodge
Kin Flace Health Complex
Lac du Bonned Health Centre
Prasses Ambulance
Prasses Ambulance
Prasses Hospital
Prine Falls Antbulance
Presses Hospital
Story Plains Terrace
Whitereouth District Ambulance
Whitereouth District Health Centre
Whitereouth District Health Centre

#### 2. Significant accounting policies

These financial statements have been prepared by Management in accordance with Canadian generally accepted accounting principles for not-for-profit organizations and include the following significant accounting policies.

#### Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is generally determined on an average cost basis. Net realizable value is based on estimated selling cost.

#### Employee future benefits

Pension and other employee future benefit costs are determined using the projected benefit method prorated on years of service and based on best estimate assumptions.

#### Contributed services

A substantial number of volunteers contribute a significant amount of their time each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.



Notes to the Financial Statements

For the seas protest March 37, 2012

#### 2. Significant accounting policies. (Continued from previous page)

#### Revenue recognition

The Ausociation follows the deferral method of accounting for contributions, which include donations and government grants.

Under the Health Insurance Act and Regulations thereto, the Association is funded primarily by the Province of Mantoba in accordance with budged arrangements established by Mantoba Health. Operating grants are recorded as revanue in the period to which they relate. Contains approved but not recovered at the end of an accounting period are accurred. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period. These financial statements reflect agreed arrangements approved by Mantoba Health with respect to the year wided March 31, 2012.

With respect to actual operating results, certain adjustments to funding will be made by Manitoba Health after completion of their review of the Association's accounts.

in Globe funding is funding approved by Maniloba Health for Regional Health Association programs unless otherwise specified as Out of Globe funding. This includes volume changes and price increases for the five service categories of Acute Clark Long term Care. Community and Mental Health Home Care and Emergency Response and Transport. All additional costs in these five service categories must be absorbed from withing blots funding provided.

Any operating surplus greater than 2% of budget instead to In-Clibbe funding arrangements is recorded on the statement of financial position, as a payate for Manietobs Health until such time as Manietobs Health reviews the financial statements. At that time, Manietobs Health determines what portion of the approved surplus may be intained by the Association, or regard to Manietobs Health.

Under Manifoba Health policy, the Association is responsible for in-Globe deficits, unless otherwise approved by Manifoba Health.

Out of Globe funding is funding approved by Manitoba Health for specific programs.

Any operating surplus related to Out-of-Oriote funding arrangements is recorded on the statement of financial position as a payable to Manitoba Health until such time as Manitoba Health reviews the financial statements. At that time, Manitoba Health determines what protion of the approved surplus may be retained by the Association, or legislat of Manitoba Health.

Conversely, any operating deflor related to Dut of Globe funding arrangements is recorded on the statement of financiar position as a treveled from the maintain terminal main

Any adjustments will be reflected in the year the final statement of recommended costs is received from Manaoba Health

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight line basis, as a rate corresponding with the amortization rate for the related capital assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are recognized. Unrestricted investment income is recognized as revenue when earned.

Revenue from the Provincial Insurance Plan and marketed services is recognized when the goods are sold or the service is provided.

#### North Eastman Health Association Inc. Notes to the Financial Statements

For the year moded March 31, 201

#### Significant accounting policies. (Continued from previous page)

#### Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at the value at the date of contribution. Repairs and mantenance costs are charged to separe. Betterments, which setted the satisfacts (if ed are asset, are capitalized. When a capital asset he longer contributes to the facility's ability to provide services, its carrying emount as written down to for sepular value.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated

#### Rate

Land improvements	5% - 10
Buildings	2% - 5%
Leasehold improvements	5%
Building service equipment	451 - 10
Equipment	5% - 20

As at March 31, 2012, no amortization has been recorded with regards to construction in progress as these assets have not yet been placed in service.

#### Compensated absences

Compensation expense is accrued for all employees as entitlement to these payments is earned in accordance with the Association's benefit plans for vacation, statutory holiday and retirement allowances.

#### Financial instruments

The Association utilizes various financial instruments

All transactions related to financial instruments are recorded on a settlement date basis.

The Association classifies its financial instruments into one of the following categories based on the purpose for which the asset was acquired. The Association's accounting policy for each category is as follows.

relot-formating. This category is comprised of cash, restricted cash and accrued reterrent obligations. Cash restricted cash and accrued reterrent obligations are cash and accrued reterrent obligations are cash cash or some cognitive of the statement of representations are cognitived in the statement of operations. Transaction costs related to instruments classified as helid-for-trading are expensed as incurred.

Loans and Receivables. These assets are non-derivative financial assets resulting from the derivery of cash or other assets by a lender to a borrower in return for a promose to repay on a specified date or dates, or on demand. They are principally through the provision of goods and services to customers, but also increporate other types of curitaciual moretary assets. Linans and receivables include accounts receivable, due from Manicha Fealth, employee benefits recoverable and reterement obligations recoverable. They are infeatly recognized at fair value and subsequently carried at amortized cost, using the effective interest rate method, less any provision for impairment. Transaction costs related to loans and recoverables are suppressed as isourzed.

Other Financial Liabilities - Other financial liabilities includes accounts payable and accruaits, employee benefits payable and long-term debt. These liabilities are instituly recognized at fair value, and subsequently carried at amortized cost using the effective interest rate method. Transaction costs related to other financial liabilities are expensed as incurred.

#### North Eastman Health Association Inc. Notes to the Financial Statements

#### Significant accounting policies (Continued from previous page)

#### Allocated expenditures

The Association allocates the inajority of its general support expenditures to Regional undistributed expenditures on the statement of operations. These general support expenditures include information technology, executive administration. board, public relations, scheduling, materials management, risk management, and community health assessment. The remarking supplint expenditures, including payroll, regional finance, human resources, occupational health, and spiritual care, are allocated to the health sector in which the majority of the services are provided.

#### Long-lived assets

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies

Long-lived assets are classified as held for sale when all of the following criteria are met:

- Management, having the authority to approve the action, commits the Organization to a plan to sell the asset
- The asset is available for immediate sale in its present condition.
- The Organization has entiated an active program to locate a buyer
- The sale is probable, and is expected to qualify for recognition as a completed sale within one year.
- The asset is being actively marketed for sair, at a reasonable price relative to its fair value, and
- It is unlikely that the plan to sell the asset will be withdrawn or that significant changes will be made to the plan.

#### Use of estimates

In preparing the Association's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenditures during the period. Actual results could differ from these

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for soubtful accounts is provided where considered oncestary. Provisions are made for slow moving and obsolete inventory. Amortization is based on the estimated useful lives of capital issues. Employee benefits payable are stated based on estimates of age of referement, salary increases, and interest rates. The amount due from Manitoba Health is estimated when collection is

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

#### Recent accounting pronouncements

Effective April 1, 2012, the Association adopted Public Sector Accounting standards for government our-for-profit organizations, which came into effect for year ends beginning on or after January 1, 2012.



Notes to the Financial Statements
For the year ended March 31, 2012

Accounts receivable		
	2012	2011
Ambulance Goods and services bax rebate Others Other	268,707 399,844 84,700 292,669	239 401 276 252 88 649 126 008
	1,045,920	710,310
Due (to) from Manitobe Health		
	2012	2011
In-Globe funding Approved capital funding Disk-di-Globe funding MSSP Payroll and PCH drug program	803,501 252,340 (263,302) (163,385)	1.527,790 306,788 (602,436) (304,730)
	829.154	927,412

All inventory is held for internal use. There is no inventory held for sale. The cost of inventories recognized as an expense amounted to \$3.275.373 (2011 – \$3.070.270). There were no inventory write downs in 2012.



Notes to the Financial Statements

#### Employee benefits recoverable payable

The Association records a provision for account vacation entitlements and retirement obligations. Prior to March 31, 2004 changes in the liability related to secretion and entirement obligations were encoverable from Marchaol Health. All that data Manchaol Health adverted that subsequent to March 31, 2004 all funding initiated to past and future sociation entitlement obtained reterment obligations would be included in in-globe finaling and not for maximum labelity to be recognized by Manchaol Health for facilities would be capital at March 31, 2004 week. Accordingly, each year as scalarion entitlements are paid and earned by the Authority's employees, the related vacation entitlement recoverable and retirement (bligation recoverable is collected and re-established up to this maximum amount

Analysis of the changes in the employee benefits payable and accrued refinement obligations are as follows 2012 2011 Employee benefits payable 3,179,533 3,025,661 Balance, beginning of year Net changes in employee benefits 114,069 3,179,533 3,293,502 Accrued retirement obligations payable 3.384,985 3.077,381 307,604 Balance, beginning of year 174,371 Net changes in accrued retirement obligations 3,559,356 3.384.985



# North Eastman Health Association Inc. Notes to the Financial Statements For the year ended March 31, 2012

#### Capital assets

	Cost	Accumulated amortization	Net book value
Land	333,035	411,723	333,035
Land inprovements	463,273		51,550
Buildings	44.393.006	19,607,139	24,785,867
Leasehold improvements Building service equipment	118,851	42,501	76,350
	2,114,206	405,135	1,709,071
Equipment	10,538,920	7,575,298	2,963,622
Construction in progress	5,258,494		5,258,494
- Poyer	2,220,494		2,235,494

	Coat	Accumulated smortization	201 Net boo
Land Land improvements buildings Leasened improvements building service equipment Equipment Construction in progress	333,035 451,273 43,264,678 178,851 1,004,019 9,917,816 1,934,402	392,986 18,403,697 32,864 296,349 7,400,917	333,035 70,287 24,860,961 85,967 1,311,670 2,516,699 1,934,402
	57 639 874	26 526 813	31.113.061

#### Restricted cash

Restricted cash consists of cash held in trust for hold backs for construction in progress.

Notes to the Financial Statements

#### 3 Long-term debt

	805,471	902.723
Less Current portion of long-term debt	97,252	93,015
	902,723	995 738
CMHC Mortgage payable, at interest rate of 4.17% maturing June 1, 2020 and requiring monthly principal and interest payments of \$3.573. Secured by properly held in Lac du Bornett.	299,242	329 038
ChildrC Mortgaye payable: at interest rate of 4.39% maturing January 1, 2020 and requiring into inthing principal and interest payments of \$7.581. Secured by properly held in Beauseyour.	603.481	666,700
	2012	2011

Principal repayments on the long-term debt are estimated as follows.

	101.412
2015	105,840
2016	108.000
2017 and thereaftur	490.219

#### 10. Deferred contributions

Deferred contributions related to expenses of future periods represent the unspent externally restricted grants and donations for research and other purposes.

Balance, end of year	2,414,457	1,749,710
Amounts amortized to revenue Funding amounts transferred to capital assets	(1,368,263) (263,578)	(1.011.042) (228.361)
Balance, beginning of year. Amounts received related to expenses of future periods.	1,749,710 2,296,588	1 985 270
	2012	2011



Notes to the Financial Statements

For the way engled March 21, 2011

#### Deferred contributions related to capital assets.

Deferred capital contributions related to capital assets represent the unamortized amount and unsperit amount of donations, grants received and funding of approved borrowings for the purchase of capital assets. The amortization of deferred capital contributions is recorded as revenue in the statement of operations at rates which match the amortization of the related capital asset purchased with the donations, grants or approved borrowings.

	2012	2011
Balance, beginning of the year increase for Berens River construction increase for Berens River construction increase for Increase for Lack de Bernet ENS Statisty construction increase for Lack de Bernet ENS Statisty construction increase for selective and security increase for selective and security increase for specialized epapement and small projects Additional contributions received-teceivable Amounts transferred from deferred contributions Announts amonthed to seventine in the year	28,780,537 3,271,189 292,821 304,910 837,833 375,504 382,434 707,135 263,578 (1,792,497)	27.924,781 1.419.999 164.536 734.640 228.361 (1.891.880)
Salance, end of the year	33,423,244	28,780,537
Comprised of: Unspent Spent	383,020 33,040,224	240.859 28.539.578
Balance, and of the year	33,423,244	28,780,537

In prior years, the Association entered into long-term ioan agreements with various financial institutions to provide detrifinancing to the Association. The Province of Maristopa continues to pay the principal and interest on this long-term debt. During the 2005 facial year, this long-term debt was assumed by the Province of Maristopa and was recignated as borrowings in the Public Accounts (Special Purpose Financial Statements) of the Province of Maristopa as at April 1, 2004. Accordingly since the Province of Maristopa has recognized the long-term debt as so borrowings, the Association has incorporated long-term debt of \$12,022,193 (2010 - \$12,027,746) as part of its determed contributions belience. This debt has industry debts ranging from 2013 to 2020 5 and directer's takes ranging from 1,625% to 8,07%.

The scheduled principal repayments over the next five fiscal years are as follows:

2013 3,013.413 2014 2.276.016 2015 2.278.874 2016 2.249.450 2017 2.204.450

Notes to the Financial Statements
For the year ended March 31, 2012

12.	Inves	tment	in c	anda4	assets
				- Section 1	

Investment in capital assets in calculated as follows:		
	2012	2011
Ceptal assets	35,177,989	31.113.061
Amounts financed by:		
Deferred contributions	(33,040,224)	(28,539,678
Mortgages payable	(907,723)	(995.738
Due to operating account	(129,863)	[469.901
	1,105,159	1 107 744
Change in net assets invested in capital assets is calculated as follows		
	2012	2011
Excess of revenues over expenses	40.14	201
Amortization of deferred contributions		
related to capital assets	1,792,497	1.691.880
Amortization of capital assets	(1.861.896)	(1,767,938
	(69,399)	(78,058)
Net change in investment in capital assets		
Purchase of capital assets	5.926.824	2.749.037
Amounts funded by	2,000,000	6.145,057
Deferred contributions	(542,126)	/683.161
Due to operating fund	(129,883)	(400.116
Deferred contributions - Berans River construction	(3, 144, 699)	11,419,999
Deferred contributions - Powervew-Pine Falls construction	(76,948)	
Deferred contributions - Lac Du Bonnet EMS facility construction	(304.910)	
Deferred contributions - Powerview-Pine Falls EMS facility construction	(753,542)	
Deferred contributions - Safety and security	(325,606)	
Deferred contributions - Specialized equipment and small projects	(382,450)	(24,435)
Transfers.		
Deferred contributions - expenses of future periods (net)	(263,578)	(228,361)
- unrestricted net assets	63,226	80,591
	56,314	53.556
	12 5851	(22.402)

Notes to the Financial Statements

For the year ended March 31, 201;

#### 13 Manitoba Health income

		2012	201
Add	as per Manitotia Health's final funding document Public Health Programs Nurse recruitment and retention Other MSSP payroll PCH drug program Amounts related to prior year	53,309,349 946,845 49,311 345,268 3,522,170 437,343 1,196,145)	49,483,85 687,654 32,306 6,72 3,997,100 461,420 (1,193,52)
	iding approved by Manitoba Health		
Add:	Salary funding receivable - MGEU & MNU Out-of-globe - capital	57,414,142 529,038 252,340	53,475,551 679,173 306,787
Dartiet	Other Interfacility transfer Amounts payable	25,266 196,388	399,375 341,034
U-ZUG	Out-of-globe – capital Wart list - funding	(51,278) (400)	
Deduct	Medical remuneration Amounts recorded as deferred contributions Out of alobe - interest	(183,884) (2.572,533)	(336,188 (1,289,082
-	Ox or good - Interest	55 609 079	53.548.502

#### 14. Commitments and contingencies

a) The nature of the health care industry's activities is such that there is usually litigation pending or in prospect at any time. With respect to claims at March 31, 2012, management believes the Association has valid defences and coverages in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the Association's financial position.

b) On July 1, 1987 a group of health care organizations, "subscribers", formed Healthcare Insurance Reciprocal of Canada (\*HRROC): HRROC is registered as a Reorpocal pursuant to privinosal insurance Acis, which permit persons reciprocal contracts of the indemnity insurance HRROC facilities the provision of liability insurance coverage to health care organizations in the provinces of Ontario. Manifolia, Saskatchewan and Newfoundland Subscribers pay annual premiums which are actuaristly determined and we subject for insurance and considerations of such premiums, if any, experienced by the group of subscribers for the years in which they were a subscriber. No such assessments have been made to March 31, 2012.

c) The Association has entered into various operating leases for its operations. The minimum annual payments for the next five years are as follows:

2013 225,864 2014 228,615 2015 231,931 2016 128,500 2017 112,861

d) Credit facility - The Association has an approved operating line of credit with Survoys Credit Union to a maximum smount of \$2,500,000 (2011 ± \$2,500,000). The line of credit least interest at prime minus 0.825% and is secured by an authorization inteller from Manifolds Health. The line of credit least intellers of Manifolds. All the control of the Control o

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#### North Eastman Health Association Inc. Notes to the Financial Statements

Substantially all of the employees of the Association are members of the Healthcare Employees Pension Plan (the "Plan"). which is a multi-employer defined benefit pension plan available to all eligible employees. Plan members will receive benefits based on the length of service and on the average annualized earnings calculated on the best five years of the last except years prior to retirement, termination or death, that provides the highest earnings. The costs of the benefit plan are not allocated to the individual entities within the related group. As a result, individual entities within the related group are not able to identify their share of the underlying assets and liabilities. Therefore, the plan is accounted for as a defined contribution plan in accordance with the requirements of the Canadian Institute of Chartered Accountants' Handbook Section 3461

Pension assets consist of investment grade recurities. Market and credit risk on these securities are managed by the Plan by placing Plan assets in trust and through the Plan investment policy

Pension expense is based on Plan management's best estimates, in consultation with its actuaries, of the amount, logisther with the 7.3% (2011 - 7.8%) of basic annual earnings up to the Canada Pension Plan ceiling plus 9.4% (2011 - 9.4%) of basic earnings in excess of the Canada Pension Plan ceiling contributed by employees, required to provide a high level of assurance that benefits will be fully represented by fund assets at retirement, as provided by the Plan. The funding objective is for employer contributions to the Plan to remain a constant percentage of employees' contributions

Variances between actuarial funding estimates and actual experience may be material and any differences are generally to be funded by the participating members. The most recent actualists without on the PBan as at December 31, 2010, educates that the PBan is in a deficit. The board of the PBan is evaluating what actions, if any, may be required to slight the assets and liabilities, which may include contribution rate increases and/or benefit reduction

Cartain of the employees of the Association are eligible for membership in the Mandoba Homecare Employees Plension Plan, a multi-employer plan.

Actual contributions to the Healthcare Employees Pension Plan and the Manitoba Homecare Employees Per made during the year by the Association on behalf of its employees amounted to \$2,328,385 (2011 - \$2,000,726) and are included in the statement of operations.

Many of the employees of the Association are eligible for membership in the provincially operated Civil Service Superannuation Plan. The pension liability for Association employees is included in the Province of Mantoba's liability for the Civil Service Superannuation Fund. Accordingly, no provision is required in the financial statements relating to the effects of participation in the pension plan by the Association and its employees



Notes to the Financial Statements

For the year ended March 31, 2012

#### Accrued retirement obligations

Accrued retirement obligations are based on an actuarial valuation as at March 31, 2012

The Association has a contractual commitment, based on an actuarial valuation, for pre-retirement entitlement for members of the Health Employees Pension Plan and members of the Civil Service Superannuation Fund to pay out to employees four days salary per year of service upon retrement if they comply with one of the following conditions:

- have ten years service and have reached the age 55.
- qualify for the "eighty" rule which is calculated by adding the number of years service to the age of the employeer refers at or after age 55.
- terminate employment at any time due to permanent disability

The significant actuarial assumptions adopted in measuring the Association's accrued referement entitlements include mortality and withdrawals rates, a discount rate of 4.15% (2011 - 4.7%) and a rate of satisfy increase of 3.5% (2011 - 3.5%) plus an age related mentipromotion scale with no provision for dissability.

The amount recorded as a receivable from the Province for pre-retirement costs was initially determined based on the value of the corresponding actuarial liability for pre-retirement costs as at Marrar 31, 2004. Subsequent to Marrar 31, 2004, the Province has included in its origining annual in-globe funding to the Authority, an amount equivalent to the change in the pre-retirement liability, which includes annual interest accretion related to the receivable. The receivable will be paid by the Province when required



Notes to the Financial Statements

Earths was poded March 21, 3012

#### 17. Financial risk management

The Association is exposed to different types of risk in the normal course of operations, including credit risk and market risk. The Association's objective in risk management is to optimize the risk return trade-off, within set limits, by applying integrated risk management and control strategies, policies and procedures throughout the Association's activities.

#### Credit risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments that potentially subject the Association to credit risk consist principally of accounts receivable.

The Association's maximum exposure to credit risk without taking account of any collateral or other credit enhancements is

	2012	2011
Accounts receivable	1,045,920	710,310
Due from Mantoba Health	629,154	927.412
Employee benefits recoverable	1,796,024	1.796.024
Refrement obligations recoverable	1,729,643	1,729,643
		* ***

Accounts reconsitie: The Association is not exposed to significant credit risk as the reconsidies are spread among a large client base and region page and payment in full is spicially collected when it is due. The Association estatististies an allowance for doubtful accounts that represents its estimate of potential credit losses. The allowance for doubtful accounts is based on management's estimates and assumptions regarding current market conditions, counterer analysis and instancial payment trends. These factors are considered when determining whether past due accounts are allowed for or written of

Due from Manitoba Health and employee benefits and retirement obligation recoverable. The Association is not exposed to significant credit risk as the receivable is from the Province of Manitoba.

#### Market risk

Market risk is the risk the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk interest rate risk, foreign exchange risk and other price risk interest rate risk is the risk that he value of a financial instrument will fluctuate due to changes in market inferest rates. The Association is not exposed to significant interest rate risk, its cash is held in short-term or variable rate products. Long-term debt bears a fined rate of interest.

The Association is not exposed to significant foreign currency risk as it does not have any financial instruments denominated in foreign currency and the number of transactions in foreign currency are minimal and the Authority is not exposed to other price risk.

#### Fair value

The carrying values of cash, restricted cash, accounts receivable, due from Manitoba Health, employee benefits recoverable, retirement obligations recoverable, accounts payable and accruals, employee benefits payable and accruaid retirement obligations approximate their fair value due to the relatively short periods to maturity of these items or because they are carried at fair value.

The estimated fair value of the long-term debt at fixed rates is \$916.000 (2011 - \$1.010,000) and is calculated by estimating the current value of the financial instruments, taking into account changes in market rates that have occurred since origination. Due to the use of subjective assumptions and uncertainties, the fair value should not be interpreted as being realizable in an immediate settlement of the instruments.



Notes to the Financial Statements

For the year ander March 31, 201

#### 18. Allocated expenditures

General support expenditures of \$965,911 (2011 - \$677,844) have been allocated as follows.

	2012	2011
Acute care services. Long-term care services	607,726 358,185	544.127 333.717
	965,911	877.844

#### 19. Economic dependence

The Appoiation received approximately 85% (2011 - 85%) of its revenues from Manistra Health and is economically department on Manistra Health for continued operations. This volume of funding smanations is normal within the industry as regional Health authorities are primarily funded by their respective provinced Ministrate of Health authorities.

#### 20. Capital management

The Association's objective when managing capital is to safeguard the entity's ability to continue as a concern, so that it can continue to provide health care services to the community. The capital position of the Association is managed through its met assets, defined contributions and long term delif.

The Association relies mainly on government funding to finance its operations. The funds provided by government are allocated to the various programs based on the priorities identified by the Association's Board of Oirectors.

The Association also receives restricted contributions from government, private companies and individuals. Contributions received but not spent by the end of an accounting period are deterred and recognized in the appropriate period. During the year ended March 31, 2012, the Association conclined with external restrictions in replosed by the schools

Externally restricted net assets shall only be expended on items and/or projects that are authorized juritly by the Board of Directors of the Association and the contributing organizations.

There have been no significant changes to the Association's capital management objectives, policies and processes in the seriod.

#### 21. Subsequent event

included in the Province of Manitota's Budget 2012 was the proposal to reduce the number of Regional Health Authorities in Manitota. On May 30, 2012, a regulation was registered in respect to the Regional Health Authorities Act stating that North Esprain Health Authority Inc. will be amalgamated and a new authority shall be named "Intentake Eastern Regional Health Authority."



### **Administrative Cost Indicator**

The Canadian Institute of Health Information (CIHI) defines a standard set of guidelines for the classification and coding of financial and statistical information for use by all Canadian health service organizations. The Region adheres to these coding guidelines.

At the request of Manitoba Health the presentation of administrative costs has been modified to include new categorizations in order to increase transparency in financial reporting. These categories and their inclusions are as follows:

#### IRHA

	2011/12	2010/11
Corporate Operations	3.75%	3.62%
Patient Care Related Admin	0.31%	0.32%
Human Resources/Recruitment	1.25%	1.13%
Total Administration %	5.31%	5.07%
NEHA		
	2011/12	2010/11
Corporate Operations	3.6%	3.8%
Patient Care Related Admin	0.3%	0.5%
Human Resources/Recruitment	1.5%	1.9%
Total Administration %	5.4%	6.2%

Copies of the Public Sector Disclosure Report may be obtained from the Interlake-Eastern Regional Health Authority by calling 1-877-753-2012 or 1-888-488-2299.

This report is also available in French.
©Ce rapport est également disponible en français.

Veuillez vous adresser à la Office régional de la santé d'Entre-les-Lacs et de l'Est :

- 589, 3° Avenue Sud, Stonewall (Manitoba) R0C 2ZO Tél.; 1-888-488-2299 Téléc.; (204) 467-4750
- 24 ave. Aberdeen, Boîte postale 338. Pinawa (Manitoba) R0E 1L0
   Tél.: 1-877-753-2012 Téléc.: (204) 753-2015

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